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checking counter that they don't pay a damn dime on food and that way there is no interchange of bureaucracy. Now that will probably eliminate six or eight or ten jobs in the state because those people are sending out forms and making forms and building forms and mailing them back. United States postoffice probably will have some disagreement because it will cut down their mailing by hundreds of thousands. This is the solution. This is the way to do it. This is the way to implement it in an orderly and timely fashion. I ask for the adoption of my amendment. To return and then, subsequently, adopt my amendment.

PRESIDENT: Senator DeCamp.

SENATOR DeCAMP: Mr. President, either the food tax or the sales tax on food is right or it is wrong but it is not right to have sales tax on food in Omaha and right also not to have it in the rest of the state and that is the system we have established with the rebate plan. Now the two main arguments against changing and eliminating it completely have been the difficulty in handling things at the cash registers. That is what I recall when I first came into the Legislature and the other problem has been, what are we going to do to make up all of that lost revenue if we were to change right now in Omaha. Well, I think this amendment that Senator Lewis is proposing resolves both of these problems. It adheres to the principle that if it is right not to have a sales tax on food, then it is right for the entire state and it gives a one year moratorium or thereabouts for the people to adjust and get prepared for this new system. With the problem of cash registers, that is pretty much obsolete now. Most grocery stores utilize automated equipment that can easily handle the distinction between toothpaste and food, these type of items. On the problem of the lost revenue and how to surmount this obstacle overnight, it won't have to happen overnight. They will have plenty of time to adjust to it. In the case of Omaha, they are going to be wealthy from a statewide lottery and probably other programs they are going to institute so they won't need this money anymore. But anyway, I think the amendment is a reasonable compromise and it adheres to the philosophy, which everybody at least espouses, that the sales tax on food is wrong. I urge you to adopt the amendment.

PRESIDENT: Senator Syas.

SENATOR SYAS: I just rise to really a question. The Lewis amendment gave the \$16 refund but as I understand it, Senator Frank Lewis, your amendment takes the Duis amendment off, that's the \$16, but you are going back to the regular bill, as I understand it, and that takes it off of restaurants too, doesn't it?

SENATOR F. LEWIS: Well, Senator Syas, that has already been covered. Senator Cavanaugh has agreed that once we get this amendment on, we would bring it back and put another specific amendment on and that would be to make sure that we continue to tax food in restaurants.

PRESIDENT: Senator Chambers.